

DUE MARCH 1, 2016

OWNER:

AGRICULTURAL ASSESSMENT RENEWAL APPLICATION 2015-16**Name and Mailing Address of Landowner****Name of Farmer(s)-** _____**Farmer's Phone #-** _____**Date Lease expires -** _____**PHONE #:****Attach Farmer's Income: (2014 Schedule F)****Please renew my agricultural assessment for 20_____ for the following parcel(s): Tax map number(s)**
LIST ALL THE SBL#S**I confirm that the above information is correct.**

Initial

(circle either T for true or F for false)

- T F 1.) The last agricultural assessment application (Form RP-305) for this land was filed in **20_____**.
- T F 2.) Since that application was filed, there has been no change in ownership or total acreage of this parcel, or in the classification of its soil.
- T F 3.) The land is still being used in the same manner as specified on that application, and there has been no change in the acreage devoted to each use.
- T F 4.) At least one of the following conditions is satisfied:
- The land consists of seven acres or more and generated the required \$10,000 or more in average gross sales, value, annual gross sales value or average gross receipts, whichever was applicable; **or**
 - The land consists of less than seven acres and generated the required \$50,000 or more in average gross sales value, annual gross sales value or average gross receipts, whichever was applicable; **or**
 - No such requirement applied to this land because it qualified as either a newly-planted orchard or vineyard, a newly-established Christmas tree operation, or land used by a not-for-profit institution for eligible agricultural research.
- T F 5.) If the form RP-305 indicated that rented land was being used in conjunction with the parcel(s) for the production of agricultural products for sale, the same land is being rented, the same person is continuing to rent it under the same written rental agreement, and, if the rented land does not independently satisfy the gross sales value requirement, it is used in conjunction with qualifying land.

***Caution:** If one or more of these statements is **not** true, do **not** complete this certificate: a new Form RP-305 will have to be completed and filed to request renewal of the agricultural assessment. You will also need to contact Erie County Soil Conservation for a soil survey and map of your property (652-8480) to submit with your RP-305 application.

I understand that I must maintain records confirming that each of these statements is *true*, and that I must supply those records to the assessor upon his or her request. I understand that any *false* statements on this form are punishable by law. I further understand that converting this land to a non-agricultural use may subject it to penalties and/or payments based on the amount of taxes owed.

Signature of landowner

Date

To request a copy of the assessor's determination, check here ☐ and enclose a stamped, self-addressed envelope.

PENALTY FOR FALSE STATEMENTS: A person making false statements on an application for exemption is guilty of an offense punishable by law.

DUE MARCH 1, 2016

OWNER:

TIME OF FILING –The application renewal form must be filed on or before the taxable status date of the Town of Newstead/Village of Akron (March 1st). **Exceptions:** In the year of a revaluation or update of assessments, the application may be filed with the assessor no later than the thirtieth day prior to the day by which the tentative assessment roll is required to be filed by law (May 1st). In the case of land located within an agricultural district, the applicant may be filed with the assessor no later than the last date on which an assessment complaint may be filed (4th Tuesday in May), (1) when a licensed physician certifies that the failure to file the application by taxable status date resulted from the death of the applicant's spouse, child, parent, brother or sister, or the illness of the applicant or the applicant's spouse, child, parent, brother, or sister; or (2) the failure to file the application by taxable status date resulted from the occurrence of a natural disaster, including but not limited to, a flood, or the destruction of the applicant's residence, barn, or other farm building by wind, fire, or flood.

Notice: To Landowners applying for an Agricultural Assessment

By filing this application, the landowner agrees that the lands that benefit from an agricultural assessment will be liable for payment in the event that the land is converted to a nonagricultural use. This provision is explained below.

CONSEQUENCE OF CONVERTING LAND TO A NONAGRICULTURAL USE:

The consequence of a conversion is a payment based on five times the taxes saved in the most recent year of benefit. The payment also includes a six percent interest charge compounded annually for each year during the last five, in which the land received an agricultural assessment. An encumbrance for this potential payment runs with the land from the last time the parcel benefited for five years in an Agricultural District and for eight years outside a district.

For land located outside an agricultural district the obligation to make a payment for conversion creates a lien against the entire parcel, even if only a portion of the parcel benefited from the agricultural assessment.

The method of calculating the tax exemption for qualified portions of commercial orchards or vineyards that have been replanted or expanded has changed. Effective with assessment rolls that are prepared on the basis of a taxable status date that occurs on or after July 30, 2012, the soil group worksheet for the commercial orchard or vineyard no longer needs to be revised whenever such replanting or expansion takes place. If the owner of such an eligible commercial orchard or vineyard duly completes and files form RP-305-e with the annual agricultural assessment application, the assessor is required to determine the agricultural assessment of the orchard or vineyard by subtracting the product of the number of acres that have been replanted or expanded by the average per acre agricultural assessment of all the eligible farm land in the parcel where the replanting or expansion has taken place.

This brief explanation of major provisions of the amended agricultural districts law should be fully understood by you prior to application. If you do not understand, contact your attorney.

NOTICE OF APPROVAL, DENIAL, OR MODIFICATION – The assessor must notify the applicant of approval, denial, or modification of the application only if the applicant supplies the assessor with a self-addressed stamped envelope.

Further information about the agricultural assessment program may be found on the Web site of the Department of Taxation and Finance at www.tax.ny.gov/research/property/assess/valuation/agindex.htm.

PENALTY FOR FALSE STATEMENTS: A person making false statements on an application for exemption is guilty of an offense punishable by law.